

Franchise Tax Board**ANALYSIS OF ORIGINAL BILL**

Author: Strickland Analyst: Deborah Barrett Bill Number: SB 37
Related Bills: See Legislative History Telephone: 845-4301 Introduced Date: December 18, 2008
Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: State Agencies Shall Provide Secure Electronic Method For Officers And Employees Enrolled In Direct Deposit To Receive Statements Of Earnings & Deductions

SUMMARY

This bill would make the current option of direct deposit for payment of state officer and employee salary mandatory unless specifically declined by the officer or employee. This bill would also eliminate the distribution of paper wage and earning statements for direct depositors and require state agencies to provide a secure electronic method of receiving the statements.

PURPOSE OF THE BILL

According to the author's staff, the purpose of this bill is to take advantage of technological advances to modernize the state payroll function and achieve significant savings in the elimination of paper documents.

EFFECTIVE/OPERATIVE DATE

If passed in the first year of the two-year session, this bill would be effective January 1, 2010, and would be operative for payroll payments made on or after that date.

POSITION

Pending.

ANALYSIS**STATE LAW**

Under state law, the Controller operates a uniform state payroll system for all state agencies except the California Exposition and State Fair and the University of California. Officers and employees of the state may authorize the direct deposit by electronic fund transfer of their salary or wages, after any withholding required by law and authorized deductions, into an account at the financial institution of their choice. The direct deposit discharges the obligation of the Controller with respect to the drawing and issuance of warrants for the salaries or wages of the state officers and employees authorizing the direct deposit. The direct deposit of state payroll is known as the State of California Sure Pay Plan.

Board Position:

_____ S	_____ NA	_____ NP
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_____ N	_____ OUA	_____ <u>X</u> PENDING

Department Director

Date

Selvi Stanislaus

04/01/09

Additionally, state law requires that, if an employer discharges an employee, the wages earned and unpaid at the time of discharge are due and payable immediately.

State law provides procedures for state agencies to follow when an employee has received an overpayment, which can include deductions from subsequent paychecks until the amount of the overpayment is recovered.

THIS BILL

This bill would require officers and employees of a state agency to authorize the direct deposit of their salary into a financial institution of their choosing, unless specifically declined by following procedures established by their employing agency. This bill would require state agencies to provide a secure electronic method of receiving the wage and earning statements for those receiving direct deposit and would eliminate the distribution of paper wage and earning statements for those direct depositors.

PROGRAM BACKGROUND

21ST CENTURY PROJECT

The State Controller's Office (SCO) formally initiated the 21st Century Project (Project) in July 1999 to improve the State's human resources (HR)/payroll business process to move away from its reliance on aging technologies and provide an adaptable system fully capable of taking advantage of existing technologies and best practices. The Project's objective is to re-engineer State business practices and replace the existing HR/Payroll Systems with proven off the shelf software. The Project is currently in the design phase.

FI\$CAL PROJECT

The Financial Information System for California (FI\$Cal Project) is a business transformation project for state government in the areas of budgeting, accounting, and procurement. This project is designed to integrate the state's financial management systems in the areas of budgeting, accounting, procurement, cash management, financial management, financial reporting, cost accounting, asset management, project accounting, grant management, and human resources management.

On March 4, 2008, a Budget Letter was issued by Department of Finance prohibiting state agencies from the development or implementation of new business systems that might be duplicative of the systems being developed through the FI\$cal project. The full Budget Letter is attached to this analysis in Appendix A, which provides as follows:

"Additional funds will not be provided, nor may existing funds be redirected, for the development or implementation of new business systems that duplicate functionality that FI\$Cal will address. Finance will not approve any such requests, nor are departments permitted to use their delegated authority, for these business systems."

IMPLEMENTATION CONSIDERATIONS

The department has identified the following implementation concerns. Department staff is available to work with the author's office to resolve these and other concerns that may be identified.

The provisions of this bill are contrary to the direction provided in the 08-05 Budget Letter regarding the development or expansion of human resource or payroll systems¹. It is recommended that the author include language that would provide an appropriation to FTB for purposes of implementing this bill and specific direction to develop the system required by this bill's provisions.

OTHER STATES' INFORMATION

The only states that have mandatory direct deposit for its employees are Alabama, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Missouri, North Carolina, North Dakota, Ohio, Oklahoma, South Carolina, South Dakota, Tennessee, Texas, Washington State, and Wisconsin.

FISCAL IMPACT

The provisions of this bill would result in minor savings in reductions in distribution of paper wage and earning statements, but would still require paper statement distributions for those employees that opt out of the direct deposit requirement. Additional resources required to intercept and process electronic deductions would be expected to offset potential staff savings.

FTB would incur significant costs to provide secure electronic access to wage and earning data because not all employees have computer access at work. Additional costs would be incurred to implement electronic data exchanges with SCO for changes to employee deductions, travel advances, salary advances, accounts receivable collections for overpayments, and payment adjustments. A cost estimate will be developed when the Implementation Concerns are resolved and this bill moves through the legislative process.

ECONOMIC IMPACT

The provisions of this bill would not impact state income tax revenues.

LEGISLATIVE STAFF CONTACT

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¹ FTB is anticipated to "go-live" on July 1, 2014.

APPENDIX A

BUDGET LETTER

		NUMBER: 08-05
SUBJECT: MORATORIUM ON DEVELOPING ADMINISTRATIVE INFORMATION TECHNOLOGY SYSTEMS		DATE ISSUED: March 4, 2008
REFERENCES: GOVERNMENT CODE 13070		SUPERSEDES:

TO: Agency Secretaries
Agency Information Officers
Department Directors
Departmental Budget Officers
Departmental Chief Financial Officers
Departmental Accounting Officers
Departmental Chief Information Officers
Departmental Information Security Officers
Department of Finance Budget Staff

FROM: DEPARTMENT OF FINANCE

Purpose

This Budget Letter (BL) announces a moratorium on developing or enhancing any departmental administrative-type information technology systems or services that duplicate functionality that is being developed for the Financial Information System for California (FI\$Cal) project. A Partnership between the Department of Finance (Finance), State Controller's Office, State Treasurer's Office, and the Department of General Services has undertaken the FI\$Cal project. The project will implement a comprehensive statewide administrative system that will enable California to realize significant productivity improvements, experience greater efficiencies by standardizing business processes, and create the opportunity for true statewide financial reporting and analysis.

The purpose of the moratorium is to limit the number of duplicative systems being developed by state agencies in preparation for the implementation of a single statewide administrative system. Additionally, this moratorium will provide better control of overall state business systems costs, limit the number of interfaces that must be developed and maintained, and maximize the use of enterprise-wide system technology.

Background

In both the commercial world and government agencies, administrative systems have seen a significant change in the last decade. Agencies are implementing enterprise-wide integrated systems to maximize efficiency and to provide the best possible business management data for decision makers. In the private sector and all levels of government, this integration of administrative systems is being achieved by implementing commercial-off-the-shelf Enterprise Resource Planning (ERP) systems.

These highly integrated ERP systems implement best practices for the management of the organization's resources, full-service financial management, budget development and management, general accounting, project and grant accounting, financial reporting, asset management, and procurement. It is crucial that the state apply appropriate technology and business solutions that provide a positive impact to the state's programs and services. An off-the-shelf ERP system is a vital tool that will facilitate the state's business processes and financial information exchange among state, federal and local entities, and the Legislature.

The Partnership proposes to implement a standardized, integrated, automated system to support most administrative functions, including budgeting, accounting, and procurement. The Partnership expects that the FISCAL project will implement a single statewide system using a commercially available ERP solution. The Partnership's intent is to implement the system using the best practices inherent in the software and with minimal customization. To meet this goal, the Partnership has agreed to reengineer the state's administrative processes.

The State Administrative Manual Section 7260 already prohibits implementation of automated accounting systems without prior approval of the proposed project by Finance. This budget letter establishes a broader moratorium on all business systems that would be included in an ERP that are within the scope of FISCAL project.

Moratorium

Additional funds will not be provided, nor may existing funds be redirected, for the development or implementation of new business systems that duplicate functionality that FISCAL will address. Finance will not approve any such requests, nor are departments permitted to use their delegated authority, for these business systems. The specific functional areas impacted by this moratorium are:

- Accounting
- Asset Management
- Budgeting
- Cash Management
- Cost Accounting
- Financial Management
- Financial Reporting
- Grant Management
- Procurement
- Project Cost Management

Furthermore, existing administrative systems in the above areas may not implement significant changes or upgrades without prior approval from the Office of the State Chief Information Officer (OCIO).

Attachment 1 provides a more detailed description of the FISCAL project scope. Attachment 2 provides the planned FISCAL implementation schedule for departments. Together these attachments will assist departments in determining how this moratorium applies to existing or planned systems in light of FISCAL functionality and schedule.

Exempted Entities

The University of California, California State University, State Compensation Insurance Fund, and the Courts are exempt from this BL. However, it should be noted that these entities will be required to provide information to FI\$Cal for specified purposes (e.g., budget development, payroll and employee expenditures, bond management activities, and General Ledger information used to prepare the State's annual financial reports).

Exemption Requests

Departments with critical business needs that will not be met by FI\$Cal in a timely manner may submit a request for exemption in writing to the OCIO. The OCIO will coordinate a review of the request with Finance to streamline the review process and produce one decision for the Administration. However, it is the OCIO's intention to limit the number of exemptions as much as possible and any exemptions will only be granted on a case by case basis. At a minimum, such exemption requests must include the following information:

- Description of the critical business need and why those needs cannot wait for FI\$Cal implementation.
- Adverse effects of not addressing the critical business need before FI\$Cal implementation. Statements of adverse effects must be substantiated and quantified.
- Summary of alternatives considered including arguments for and against each, as well as estimated one-time and ongoing costs to implement. Alternatives should consider non-information technology solutions, if appropriate.
- High-level plan with estimated timeframes to implement the proposed solution (assuming the exemption request was approved). The plan should include all requisite approvals and critical project milestones necessary to implement the proposed solution. At a minimum, the plan should include any state or federal approvals and funding decision points, procurements, and development and implementation timeframes.

If you have any questions regarding the moratorium or this BL, please contact your OCIO Review and Oversight Manager at (916) 445-1777.

MICHAEL C. GENEST

Director

By:

/s/ Vincent P. Brown

VINCENT P. BROWN

Chief Deputy Director

Attachment

/s/ Teri Takai

TERI TAKAI

State Chief Information Officer

Initial Scope Efforts

The following table summarizes the initial business functionality that has been defined by the Partner agencies and departments.

Major Function	Sub Functions	Comments
Budget Development and Enactment	Planning	Includes all budget planning processes.
	Development and Enactment	Includes decision making support, the spring budget updates, Legislative actions, and veto decision processes.
	Position Control and Salary Administration	Includes utilizing position control and salary administration data from the State Controller's Office (SCO) for the purpose of budget development and administration. This information will also be used for other accounting purposes such as cost allocation.
	Revenue Forecasting	Includes revenue estimates for most non-major revenues (e.g., special funds). Complex forecasting tools used to calculate the major sources of revenue, primarily for the General Fund, will continue to work independent off this system, although summary data will be entered (or interfaced) to support the budget development process.
	Budget Documents	Includes the Governor's Budget, Salary and Wages Supplement, May Revision Highlights, Budget Highlights, etc.
Budget Administration	Budget Administration and Monitoring	Includes incorporating real-time accounting information for budget monitoring/reporting.
Appropriation Accounting	Budget Control	Includes Allotment Accounting, Budget Plans, and Budget Preparation Support for departments.

Major Function	Sub Functions	Comments
	Budget Administration	Includes budget Executive Orders and budget revisions process among departments, Department of Finance (Finance), and SCO maintaining and monitoring/reporting.
General Ledger Accounting	General Ledger	Includes central/shared tables for consistency (e.g., chart of accounts, commodity and service codes).
Receivables/ Collections	Revenue and Receipt Accounting	Includes revenue and receipt tracking.
	Accounts Receivable	Excludes program-based cashiering and cash receipting functions.
Payables	Encumbrance Accounting	Begins with the Requisition Process for internal control and identification of “spend” information (i.e., what are we buying for the state).
	Accounts Payable	Includes payable tracking and request for payment.
	Office Revolving Fund	Includes office revolving fund checks.
	SCO Disbursements and Audits	Creation of an electronic or paper warrant (includes internal controls, edits, parameters, and validation protocols) which will be used and monitored by SCO Audits.
Procurement	Contracts	Includes functionality to establish, manage, and administer departmental contracts and the state’s leveraged procurement agreements.
	Requisitions and Purchase Orders	Includes functionality to create requisitions, create and manage purchase documents, delivery and receipt, and manage the state’s payment cards.
	Vendor Management	Includes requirements for consistent departmental processing and statewide process including a single statewide vendor file.

Major Function	Sub Functions	Comments
	Solicitations and the Solicitation Process	Includes utilizing best practices for electronic Bids, Request for Information, or Request for Proposals.
	Notices of Intent to Award and Contract Award	Includes award processes.
	Solicitation Advertisement and Supplier Subscription Service	Related to the solicitation processes.
	Commercially Available Electronic Catalogs and Catalog Ordering	Excludes customized electronic catalogs.
Project Accounting	Project Repository	Provides a comprehensive data store for project expenditures across the state. Provides for multi-year project budgets.
	Capital Projects	Includes working in conjunction with specialized project management and engineering systems for departments focused on capital projects.
	Project Reporting	Records and reports on project financial activity as necessary to meet federal, state, and management needs.
Grant Management	Grant Tracking	Tracks grants, whether the state is a grantee or a grantor.
	Grant Repository	Provides a comprehensive data store for grant activity across the state.
Cost Accounting	Labor Distribution	Includes distribution of personnel and overhead costs across different programs, projects, grants, and other chart of account elements. Labor distribution should be as close to real time as possible.

Major Function	Sub Functions	Comments
	Indirect Costs	Includes a cost allocation and labor distribution component, addressing program, project, fund, unit, and activity. Indirect costs should be as close to real time as possible.
Cash Management	Cash Tracking/Forecast	Track and forecast cash deposits, disbursements, and cash balance; maintain and monitor cash balance of funds (State Treasurer's Office [STO]); and borrow cash from internal and external sources (STO).
	Bank Reconciliation	Includes the monitoring and managing of the cash in depository banks.
	Deposits	Includes providing the Front-End Deposit System.
	Check Writing	Includes a check writing system.
Bank/Warrant Reconciliation	Bank Reconciliation	Bank reconciliation between the STO and third-party financial institutions.
	Banking Services	The STO acts as a bank and is presented with state issued checks, vouchers, and warrants by financial institutions for redemption.
	Other Bank/Warrant Account Reconciliation	Will reconcile the agency checking accounts (e.g., Office Revolving Funds, trust accounts, and other cash/general cash accounts) which are expected to remain. Includes SCO warrant reconciliation.

Major Function	Sub Functions	Comments
Asset Management	Basic Asset Management	Focusing on department and state-level asset accounting (Governmental Accounting Standards Board [GASB] 34 and 35). In scope asset accounting includes the description of assets (including works of art/treasures; tracking and location of assets; useful life and depreciation; impairments (GASB 42); and the ability to reconcile the inventory to the control account).
Human Resources	Position Control and Salary Administration	The payroll system administered by SCO is the system of record including all transactions related to this functionality. Data transfer from the payroll system is used to support budget and accounting functionality requiring this information.
	Labor Distribution Data	State accounting requires labor distribution to spread costs to other funds and programs.
	Role-based Identity Data	Employee identification/ authentication and role-based authority (for the FI\$Cal project only).
	Single Time Sheet	Includes Single Time Sheet for state employees for both cost accounting and leave accounting.
SCO Audits	Expenditure Audits	This is not a function of the system, but a requirement by statute for all expenditures to be audited before paid. This audit function is defined by a set of requirements and will include standard processes and audit tools to meet the requirements.
Security	Security Plans and Protocols	This is not a function but a requirement to include security plans and protocols to provide sufficient level of protection and integrity for the state's critical information, as well as Partner agencies and department business needs.

Out of Scope in Initial Effort

The following functionalities are not in the scope of Stage 1 or Stage 2 of the FI\$Cal project. However, since it is the intent of the state to standardize its administrative software, the FI\$Cal software may be used to include these functionalities in Stage 3 as separate projects.

Major Function	Sub Functions	Comments
Asset Management	Department of General Services/Department Functions	Functions where asset management functionality is desired beyond asset accounting, identification, and location.
Procurement	Inventory Management	Functions that track the warehousing, utilization, and restocking of inventory.
Human Resources	Human Resources	All functions with the exceptions noted in the Initial Scope Efforts. The payroll system administered by SCO will be the source of data.
Revenue Forecasting	Revenue Forecasting	Forecasting requirements performed by Finance for major revenues using data which originates from departments (e.g., Franchise Tax Board, Board of Equalization).
Payables	Employee Expense Claims	SCO has CalATERS in place which all departments are mandated to use by July 1, 2009. When CalATERS must be upgraded, just like the other A/R systems, this software may be used for the future replacement or upgrade of these systems in separate but related to Stage 3 projects. There may be departments exempt from CalATERS that may require this functionality sooner as a separate but related project.

In addition, the following specialized business functionalities for department systems are not in the scope of Stage 1 or Stage 2 of the FI\$Cal project. Again, since it is the intent of the state to standardize its administrative software, the FI\$Cal software may be used to include these functionalities in Stage 3 as separate projects.

Specific functionality, such as major (very large and specialized) Cashiering/Cash Receipting/Accounts Receivable, is excluded. However, a key function is to record revenue and cash and reconcile to the cashiering subsidiary systems. Accounts Receivable must be part of this system. It is a critical subsidiary to the General Ledger and a foundation of the ERP. Very large, specialty Accounts Receivable systems,

such as Department of Public Health's Genetic Disease billing system or Franchise Tax Board's Accounts Receivable Collection System, are not part of this project. Therefore, the software selected will stipulate that capabilities to support these types of functions will be available because the tool selected may be used for the future replacement or upgrade of these systems in separate but related projects.

There are also very specialized expenditure programs, such as Medi-Cal, In-Home Supportive Services (IHSS), and Child Support, that have special custom programs to meet their mandates. It is expected that the standard functions of these and other special expenditure programs will be part of the FI\$Cal system, such as payables, disbursements, and bank reconciliation. In summary, while some specialized systems will reside outside of FI\$Cal (for example, to determine what amounts should be apportioned to local governments, what should be paid to IHSS workers or doctors, etc.), the outcome of these computations will populate the functions of FI\$Cal in Accounts Receivable, Accounts Payable, and General Ledger.

The initial implementations of the FI\$Cal project will defer departments that have implemented or are in the process of implementing an ERP system; however, these departments will be required to provide data for receipts, accounting, disbursements, and year-end reporting. As these department's ERP systems require upgrades or the department desires expanded functionality, they will move to the FI\$Cal system. A standard interface will be developed for these departments to either exchange data or information through the interface or enter state-level information into the statewide ERP system as needed by one of the Partner Agencies for this stage. Most departments have not developed the budget portion of an ERP system and it is expected that they will utilize the FI\$Cal system for budget development. This interim process will remain in place until the full transition to a statewide financial and administrative system is completed.

STAGE & WAVE PROPOSED SCHEDULE

Stage 1/Wave 1 Anticipated Go-Live Date: July 1, 2012	DEPARTMENTS
Partner Agencies	Department of Finance
	Department of General Services
	State Controller's Office
	State Treasurer's Office
Departments	Board of Equalization
	Department of Justice
	Department of Parks and Recreation
	<i>San Joaquin River Conservancy</i>
	<i>Baldwin Hills Conservancy</i>
	<i>Coachella Valley Mountains Conservancy</i>
	Department of Social Services
	<i>Secretary for California Health and Human Services</i>
	<i>State Council on Developmental Disabilities</i>

Stage 1/Wave 2 Anticipated Go-Live Date: July 1, 2013	DEPARTMENTS
	Department of Technology Services
	Department of Education
	<i>Office of the Secretary for Education</i>
	Department of Conservation
	Department of Rehabilitation
	Department of Mental Health
	Employment Development Department
	<i>California Workforce Investment Board</i>
	<i>Secretary Labor and Workforce Development</i>
	<i>California Career Resource Network</i>
	Energy Resources Conservation and Development Commission
	State Coastal Conservancy
	<i>San Diego River Conservancy</i>
	<i>Delta Protection Commission</i>
	<i>Native American Heritage Commission</i>
	State Lands Commission
	State Teachers' Retirement System
	State Water Resources Control Board

Stage 2/Wave 3 Anticipated Go-Live Date: July 1, 2014	DEPARTMENTS BY WAVE
	Air Resources Board <i>Secretary for Environmental Protection</i> Commission on Peace Officer Standards and Training Department of General Services - Contracted Fiscal Services <i>Alfred E. Alquist Seismic Safety Commission</i> <i>California Gambling Control Commission</i> <i>California Law Revision Commission</i> <i>California Medical Assistance Commission</i> <i>California State Library</i> <i>California Tahoe Conservancy</i> <i>California Transportation Commission</i> <i>California Victim Compensation and Government Claims Board</i> <i>Children and Families Commission</i> <i>Commission on State Mandates</i> <i>Commission on Teacher Credentialing</i> <i>Commission on the Status of Women</i> Department of Finance <i>Education Audit Appeals Panel</i> <i>Electricity Oversight Board</i> <i>Emergency Medical Services Authority</i> <i>Fair Employment and Housing Commission</i> <i>Fair Political Practices Commission</i> <i>Managed Risk Medical Insurance Board</i> <i>Milton Marks "Little Hoover" Commission on CA State Government Organization and Economy</i> <i>Office of Administrative Law</i> <i>Office of the Inspector General</i> <i>San Gabriel and Lower Los Angeles Rivers & Mountains Conservancy</i> <i>Santa Monica Mountains Conservancy</i> <i>Secretary for State and Consumer Services</i> <i>Sierra Nevada Conservancy</i> <i>State Independent Living Council</i> <i>State Public Defender</i> Department of Housing and Community Development California Coastal Commission California Conservation Corps California Integrated Waste Management Board

Stage 2/Wave 3 Anticipated Go-Live Date: July 1, 2014	DEPARTMENTS BY WAVE
	<div>California Student Aid Commission</div> <div>Department of Aging</div> <div><i>Commission on Aging</i></div> <div>Department of Alcohol and Drug Programs</div> <div>Department of Alcoholic Beverage Control</div> <div><i>Alcoholic Beverage Control Appeals Board</i></div> <div>Department of Child Support Services</div> <div>Department of Corporations</div> <div>Department of Fair Employment and Housing</div> <div>Department of Financial Institutions</div> <div>Department of Managed Health Care</div> <div>Department of Personnel Administration</div> <div>Department of Pesticide Regulation</div> <div>Department of Real Estate</div> <div><i>Office of Real Estate Appraisers</i></div> <div>Franchise Tax Board</div> <div>Governor's Office</div> <div>Military Department</div> <div>Public Utilities Commission</div> <div>San Francisco Bay Conservation and Development Commission</div> <div>Secretary of State</div> <div>State Controller's Office</div> <div><i>California Institute for Regenerative Medicine</i></div> <div><i>California Senior Legislature</i></div> <div>State Personnel Board</div> <div>State Treasurer's Office</div> <div><i>California Alternative Energy & Advanced Transportation Financing Authority</i></div> <div><i>California Debt and Investment Advisory Commission</i></div> <div><i>California Debt Limit Allocation Committee</i></div> <div><i>California Health Facilities Financing Authority</i></div> <div><i>California Industrial Development Financing Advisory Commission</i></div> <div><i>California School Finance Authority</i></div> <div><i>California Tax Credit Allocation Committee</i></div> <div><i>Scholarshare Investment Board</i></div>

Stage 2/Wave 4 Anticipated Go-Live Date: July 1, 2015	DEPARTMENTS BY WAVE
	Agricultural Labor Relations Board California Horse Racing Board California Postsecondary Education Commission Commission on Judicial Performance Department of Boating and Waterways Department of Community Services and Development Department of Consumer Affairs <i>Boards</i> <i>Bureaus, Programs, and Divisions</i> <i>Board of Chiropractic Examiners</i> <i>Board of Pilot Commissioners for the Bays of San Francisco, San Pablo and Suisun</i> Department of Developmental Services Department of Health Care Services Department of the California Highway Patrol <i>Secretary for Business, Transportation and Housing</i> <i>High-Speed Rail Authority</i> Department of Fish and Game <i>Wildlife Conservation Board</i> Office of Emergency Services Office of Environmental Health Hazard Assessment Office of Planning and Research Office of Statewide Health Planning and Development Office of Traffic Safety Public Employment Relations Board

Stage 2/Wave 5 Anticipated Go-Live Date: July 1, 2016	DEPARTMENTS BY WAVE
	Board of Governors of the California Community Colleges
	California Arts Council
	<i>California State Summer School for the Arts</i>
	California Housing Finance Agency
	California Science Center
	Colorado River Board of California
	Department of Food and Agriculture
	Department of Industrial Relations
	Department of Insurance
	Department of Public Health
	Department of Toxic Substances Control
	Department of Forestry and Fire Protection
	<i>Secretary for Resources</i>
	Department of Veterans Affairs
	Office of the Lieutenant Governor